

Washington State Auditor's Office

Audit Report

Audit Services

Report No. 57997

NORTH PACIFIC COUNTY EMERGENCY MEDICAL SERVICES

Pacific County, Washington

January 1, 1993 Through December 31, 1995

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NORTH PACIFIC COUNTY EMERGENCY MEDICAL SERVICES
Pacific County, Washington
January 1, 1993 Through December 31, 1995

**Independent Auditor's Report On Compliance With State
Laws And Regulations**

Chairman, Administrative Board
North Pacific County Emergency Medical Services
South Bend, Washington

We have audited the financial statements, as listed in the table of contents, of the North Pacific County Emergency Medical Services (NPCEMS), Pacific County, Washington, as of and for the fiscal years ended December 31, 1995, 1994, and 1993, and have issued our report thereon dated January 2, 1997.

We also performed tests of compliance with state laws and regulations as required by *Revised Code of Washington* (RCW) 43.09.260. This statute requires the State Auditor to inquire as to whether the NPCEMS complied with the laws and the *Constitution of the State of Washington*, its own ordinances and orders, and the requirements of the State Auditor's Office.

Compliance with these requirements is the responsibility of the NPCEMS' management. Our responsibility is to make a reasonable effort to identify any instances of misfeasance, malfeasance, or nonfeasance in office on the part of any public officer or employee and to report any such instance to the management of the NPCEMS and to the Attorney General. However, the objective of our audit of the financial statements was not to provide an overall opinion on compliance with these requirements. Accordingly, we do not express such an opinion.

The results of our tests indicated that, with respect to the items tested, the NPCEMS complied, in all material respects, with the applicable laws and regulations referred to in the preceding paragraphs. With respect to items not tested, nothing came to our attention that caused us to believe that the NPCEMS had not complied, in all material respects, with those provisions.

This report is intended for the information of management and the administrative board and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag
State Auditor

January 2, 1997

NORTH PACIFIC COUNTY EMERGENCY MEDICAL SERVICES
Pacific County, Washington
January 1, 1993 Through December 31, 1995

Status Of Prior Findings

The findings contained in the prior audit report were resolved as follows:

1. North Pacific County Emergency Medical Services (NPCEMS) Should Enforce Covenants Of Contracts

Resolution: The NPCEMS amended the contract with the Naselle Volunteer Fire Department, Inc., (a nonprofit corporation) to affirm the relationship as it existed.

2. North Pacific County Emergency Medical Services (NPCEMS) Should Deposit All Funds With The Pacific County Treasurer

Resolution: The NPCEMS has relinquished control of these privately donated funds to the Murphy Memorial Ambulance Fund (a nonprofit corporation) to be used to enhance ambulance service in the local area.

NORTH PACIFIC COUNTY EMERGENCY MEDICAL SERVICES
Pacific County, Washington
January 1, 1993 Through December 31, 1995

Independent Auditor's Report On Financial Statements

Chairman, Administrative Board
North Pacific County Emergency Medical Services
South Bend, Washington

We have audited the Schedule of Cash Activity and Schedule of Investments of the North Pacific County Emergency Medical Services (NPCEMS) of Pacific County, Washington, for the fiscal years ended December 31, 1995, 1994, and 1993. These financial statements are the responsibility of the NPCEMS' management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1 to the financial statements, Pacific County prepares financial statements on behalf of the NPCEMS on the cash basis of accounting that demonstrates compliance with Washington State statutes and the *Budgeting, Accounting and Reporting System* (BARS) manual prescribed by the State Auditor, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the accompanying financial statements present fairly the cash and investment transactions of the North Pacific County Emergency Medical Services for the fiscal years ended December 31, 1995, 1994, and 1993, on the prescribed basis of accounting.

Brian Sonntag
State Auditor

January 2, 1997